

04 NCAC 24D .1001 is proposed for amendment as follows:

**04 NCAC 24D .1001      REQUEST FOR REDETERMINATION OF TAX RATE**

(a) An employer may request a review and redetermination of its tax rate after receiving notice of the tax rate.

(b) An employer requesting a review and redetermination of its tax rate shall file its written request with DES's Tax Administration Section ~~by mail to Post Office Box 26504, Raleigh, NC 27611, facsimile to (919) 733-1255, or email to des.tax.customerservice@nccommerce.com,~~ as set forth in 04 NCAC 24A .0104(o).

~~(1) The request shall include the following:~~

~~(A) the name of the employer;~~

~~(B) the address of the employer;~~

~~(C) the account number of the employer;~~

~~(D) a brief statement of the question involved and reasons for the request; and~~

~~(E) the name, address, and official position of the individual making the request.~~

(c) The request for a review and redetermination shall be filed ~~on or before~~ prior to May 1 following the effective date of the contribution rate pursuant to G.S. 96-9.2(d).

*History Note:      Authority G.S. 96-4; 96-9.2;*

*Eff. July 1, 2015;*

*Amended Eff. July 1, 2018.*